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FINANCIAL SITUATION OF UNIDO

Financial situation of UNIDO as of 31 May 1992

Report by the Director-General

Summary

Provides information on the financial situation in relation to both the regular and operational budgets, including the status as of 31 May 1992 of payment of assessed contributions to the regular budget, advances to the Working Capital Fund and a cash flow analysis for 1992. In compliance with Board decision IDB.9/Dec.13, contains information on the contingency measures taken, specifies further contingency measures required to cope with the financial situation and provides information on the current allocation of posts to the programmes in the regular and operational budgets.

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Introduction

1. A report by the Director-General on the financial situation of UNIDO was submitted to the Industrial Development Board at its ninth session (IDB.9/16). It provided information on the status of assessed contributions to the regular budget, advances to the Working Capital Fund, a cash flow analysis and reported on the status of vacancies of Professional-level posts and contingency measures in case of income shortfalls. An update of the information contained in that report was submitted to the Board in a conference room paper (IDB.9/CRP.5).

2. In its decision IDB.9/Dec.13, the Board, inter alia, took note of the report on the financial situation of UNIDO and requested the Director-General to inform the Programme and Budget Committee at its eighth session on the contingency measures taken to cope with the financial situation (para. (g)), to report to the Programme and Budget Committee on further contingency measures required (para. (h)) and to inform the Committee on the current allocation of posts (para. (i)). After describing the current financial situation, the present document addresses the three issues raised in Board decision IDB.9/Dec.13, paragraphs (g), (h) and (i).

I. CURRENT SITUATION

3. Annex I to the present document shows the status of assessed contributions to the regular budget as at 31 May 1992. As of that date, unpaid assessed contributions for the period 1986 to 1991 amounted to $5,252,051 and AS 265,598,328

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(equivalent to $22,896,407 at an exchange rate of US$ 1 = AS 11.60), for a total equivalent of $28,148,458. For 1992, unpaid assessed contributions amounted to $5,901,343 and AS 615,938,298 (equivalent to $53,098,112 at an exchange rate of US$ 1 = AS 11.60), for a total equivalent of $58,999,455 or 59.85 per cent of the 1992 assessment. Unpaid advances to the Working Capital Fund amounted to $147,700 (see annex II).

4. Total unpaid assessed contributions for the period 1986 to 31 May 1992 (including the Working Capital Fund) amount to $87,295,613 or 88.56 per cent of the 1992 assessment at US$ 1 = AS 11.60.

5. Annex III shows the General Fund cash flow analysis as at 31 May 1992 and annex IV provides information on the current allocation of posts in the regular and operational budgets.

6. For the financial period from 1 January to 31 May 1992, the main factor influencing income under the regular budget was the continued delay in payments by Member States of their assessed contributions. The positive response during the ninth session of the Board by some Member States to the calls for prompt payment of assessed contributions, together with firm commitments on the part of some major contributors on the timing and extent of their payments, was highly welcomed but it has not resulted in an overall increase in the income expected for 1992. The anticipated gap between assessed contribution payments and appropriations still stands at $11.0 million (at US$ 1 = AS 12.90), underscoring the imperative need for Member States to honour the financial obligations that they entered into upon approving the programme and budgets.

7. Moreover, under the operational budget, income has been affected by a slowdown in the rate of approvals, a situation primarily attributable to the delay in the implementation by the United Nations Development Programme (UNDP) of the changes in the tripartite system that have resulted from the successor arrangements for agency support costs. Member States are thus encouraged to urge UNDP to implement swiftly the successor arrangements. The continued delay impinges negatively on both the industrial development of developing countries and the programmes of UNIDO as well as on its future planning, in particular with regard to the forecast of operational budget income to be derived from such facilities as technical support services at the project level (TSS-2) and administrative and operational support (AOS).

II. CONTINGENCY MEASURES TAKEN TO COPE WITH THE FINANCIAL SITUATION

8. Within the context of the contingency measures taken during the period 1 January to 15 June 1992 in response to the projected shortfall in cash resources under the regular budget and potential income shortfalls under the operational budget, expenditures have been adjusted by increasing the vacancy rate for Professional-level posts and holding back allotments for other major objects of expenditure. These measures have resulted in:

(a) An average Professional-level post vacancy factor of 13.6 per cent under the regular budget and of 13.8 per cent under the operational budget:

Holdback of appropriations and approved estimates for staff and non-staff costs in 1992

(In thousands of US dollars at US$ 1 = AS 12.90) a/

	Regular budget		Operational budget	
	Appropriation	Holdback	Estimates	Holdback
Policy-making Organs	1,106.5	179.4	-	-
General Management	2,986.0	304.1	655.5	155.2
Programme and Project Development	16,191.2	2,336.5	7,008.3	1,473.6
Industrial Promotion, Consultations and Technology	8,424.2	1,364.8	2,273.7	589.5
Industrial Operations	17,290.4	2,311.5	8,172.3	958.3
Common Programmes	7,654.4	1,148.0	-	-
External Relations, Public Information, Languages and Documentation Service b/	11,271.9	1,336.1	124.3	11.4
Administration b/	23,113.5	2,383.9	5,786.7	885.1
Total	88,038.1	11,364.3	24,020.8	4,073.1

a/ Figures have been cited at this rate to facilitate comparison with approved budgets. Income and expenditure cited elsewhere in the document are at the prevailing or anticipated United Nations rates of exchange.

b/ The regular budget appropriations include the UNIDO share of its joint and common services commitments entered into under Language and Documentation Services and Buildings Management: $7,542.3 and $6,684.6 respectively.

(b) Initial programme allotments under all major objects of expenditure lower than the amounts appropriated (regular budget) or approved (operational budget) by the General Conference.

9. As shown in the following table, the financial impact of the holdbacks in both staff and non-staff costs under the regular budget amounts to $11.4 million, which represents 13 per cent of the net appropriation. Under the operational budget, similar holdbacks against approved estimates amount to $4.1 million, which represents 17 per cent of those estimates.

III. FURTHER CONTINGENCY MEASURES

10. The most immediate impact of the contingency measures taken to date has been a postponement of certain programmed activities. In some subsectors, the technical cooperation capacity of the Organization has already been reduced.

11. The two major sets of contingency measures adopted relate to two distinct categories of expenditure: staff and non-staff costs. A higher vacancy rate offers a greater level of savings than an across-the-board restriction of such costs as consultancy, travel and ad hoc meeting funds, which represent only a small portion of the total budget. Although the cost benefits are appreciable as staff members leave the Organization, the impact of staff loss on the Organization's capacity in both the short and long term is negative as it is often difficult to replace lost capacity in an effective time period. This want of technical capacity in certain areas would not permit the Secretariat to respond appropriately to requests for technical services from Member States. As an organization providing services upon request to developing countries, UNIDO has to be able to meet those requests.

12. In order to enable the Organization to use scarce resources more judiciously, it is of vital importance that Member States give an indication of those subjects or subsectors that UNIDO should emphasize. Such an indication would enable the Secretariat to concentrate its work on the programmes thus designated as being of high priority, within the limited resources available.

13. Pending such an indication, and in the light of the discussions held during the Board, two approaches to prioritization may be considered: (a) by priority theme or (b) by programme instrument in the medium-term plan. On the assumption that Member States wish to continue according equal emphasis to the five priority themes (human resource development, development and transfer of technology, industrial rehabilitation, small- and medium-scale industries, environment and energy), resource allocations among organizational units could be made on the basis of the six programme instruments and their ranking. It is thus proposed that Member States consider according to those six programme instruments the following ranking, in descending order:

1. Technical cooperation (programme development and management of project operations);

2. Action-oriented studies and research for policy and programme implementation;

3. Industrial promotion (industrial investment promotion and industrial technology promotion);

4. Information services;

5. Policy forums;

6. Inter-agency coordination.

14. The ranking of the programme instruments suggested above has been governed by the overriding importance given by Member States to the technical cooperation activities of UNIDO as expressed in Board decision IDB 9/Dec.7. It thus follows that the primary focus of the Organization would be on preserving the effectiveness of its technical cooperation activities (priority 1) and ensuring complementarity with up-front activities such as studies related to policy advice or with programme development funded by UNDP under the new successor arrangements (TSS-1) (priority 2). The secondary focus would be on those activities where retrenchment would yield more benefits under the regular budget if meetings or studies are deferred until the following year. Furthermore, in the medium-term plan 1992-1997 as well as in the draft medium-term plan for 1994-1999, the programmes and subprogrammes in each programme instrument category are identified and resources could be allocated accordingly.

15. Pending a clear ranking of the programme instruments, possible courses of action to reduce expenditures under the regular and operational budgets are outlined in the following paragraphs.

A. Regular budget

16. Based on the projected cash flow analysis under the regular budget as depicted in annex III to the present report, it should be possible to hold expenditures within available cash resources through:

(a) Maintaining an average vacancy factor higher than that approved in the budget. In so doing, due account will be taken of the ranking of programme instruments as well as of the need to maintain an appropriate balance of vacancies between the Professional and General Service categories of staff;

(b) Holding back as necessary non-staff appropriations.

B. Operational budget

17. It is believed that it is too early in the present biennium to make a definitive estimate of the level of support cost income for 1992-1993, particularly in the light of the delays in the implementation of the UNDP successor arrangements mentioned in paragraph 7 above and the potential level of projects implemented in cooperation with financial institutions in the United Nations system or funded from trust fund contributions. However, it is recognized that, in the interests of sound financial management and to avoid a possible financial default, the level of expenditures must be reduced to a stage where income matches or exceeds expenditure.

18. Projected income under the operational budget including TSS-1 income under the UNDP successor arrangements, is estimated at $18.8 million for 1992. If the current levels of staffing and

resource allocation were to be maintained throughout 1992, expenditures would amount to $23.5 million (at an assumed exchange rate of US$ 1 = AS 11.40 for the remainder of 1992), resulting in a deficit between income and expenditure of $4.7 million.

19. The Secretariat intends to reduce expenditure and so stabilize the operational budget before the end of 1992 through such measures as:

(a) An increase in the vacancy factor of both Professional and General Service posts under the operational budget through attrition;

(b) Short-term field assignment of staff;

(c) Transfer of staff on operational budget posts to vacant regular budget posts;

(d) Continued economies in non-staff costs;

(e) Utilization, to the extent necessary, of the operational budget reserves to meet obligations.

20. The above measures would be applied as appropriate in response to changes in income estimates and in full cognizance of the need to maintain the operational effectiveness of the Organization. However, it should be emphasized that if used on an extended basis, the measures will further reduce the overall capacity of the Organization to respond to the industrial development needs of the developing countries, particularly as regards technical cooperation.

IV. ACTION REQUIRED OF THE COMMITTEE

21. The Committee may wish to take note of the present report and provide guidance on the issues raised.

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As at 31 May 1992)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 31 May 1992					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
AFGHANISTAN	0.01	0	0	986	102,906	0	0	845	88,178	0	0	141	14,728	1,270	1,411
ALBANIA	0.01	148	10,856	986	102,906	148	10,856	0	0	0	0	986	102,906	8,871	9,857
ALGERIA	0.16	3,167	231,488	15,775	1,646,493	3,167	231,488	15,775	1,646,493	0	0	0	0	0	0
ANGOLA	0.01	13,882	171,842	986	102,906	0	0	0	0	13,882	171,842	986	102,906	23,685	38,553
ARGENTINA	0.56	841,967	11,513,452	55,213	5,762,726	9,900	0	0	0	832,067	11,513,452	55,213	5,762,726	1,489,325	2,376,605
AUSTRALIA	1.50	0	0	147,892	15,435,872	0	0	147,892	15,435,872	0	0	0	0	0	0
AUSTRIA	0.74	0	0	72,960	7,615,030	0	0	34,734	3,625,321	0	0	38,226	3,989,709	343,940	382,166
BAHAMAS	0.02	3,789	276,919	1,972	205,812	0	0	0	0	3,789	276,919	1,972	205,812	41,614	47,375
BAHRAIN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
BANGLADESH	0.01	4,348	171,842	986	102,906	1,175	0	0	0	3,173	171,842	986	102,906	23,685	27,844
BARBADOS	0.01	227	16,586	986	102,906	0	0	0	0	227	16,586	986	102,906	10,301	11,514
BELARUS	0.31	19,949	1,458,313	30,564	3,190,080	359	26,222	0	0	19,590	1,432,091	30,564	3,190,080	398,463	448,617
BELGIUM	1.05	0	0	103,524	10,805,111	0	0	103,125	10,763,501	0	0	399	41,610	3,587	3,986
BELIZE	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
BENIN	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
BHUTAN	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
BOLIVIA	0.01	307	22,476	986	102,906	0	0	0	0	307	22,476	986	102,906	10,809	12,102
BOTSWANA	0.01	8,779	171,842	986	102,906	8,779	171,842	0	0	0	0	986	102,906	8,871	9,857
BRAZIL	1.58	330,793	24,182,106	155,779	16,259,119	0	0	0	0	330,793	24,182,106	155,779	16,259,119	3,486,312	3,972,884
BULGARIA	0.13	0	0	12,817	1,337,776	0	0	174	18,206	0	0	12,643	1,319,570	113,756	126,399
BURKINA FASO	0.01	24,151	171,842	986	102,906	0	0	0	0	24,151	171,842	986	102,906	23,685	48,822
BURUNDI	0.01	1,166	85,291	986	102,906	1,166	85,291	66	6,848	0	0	920	96,058	8,281	9,201
CAMEROON	0.01	27	1,948	986	102,906	0	0	0	0	27	1,948	986	102,906	9,039	10,052

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1992 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as at 31 May 1992 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(Rp£ 11.60): $ Equiv.	TOTAL $ Equiv.
CANADA	3.09	236	17,217	304,657	31,797,897	236	17,217	304,657	31,797,897	0	0	0	0	0	0
CAPE VERDE	0.01	10,930	171,842	986	102,906	0	0	0	0	10,930	171,842	986	102,906	23,685	35,601
CENTRAL AFRICAN REPUBLIC	0.01	9,550	171,842	986	102,906	0	0	0	0	9,550	171,842	986	102,906	23,685	34,221
CHAD	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
CHILE	0.08	72,537	1,374,740	7,888	823,247	54,590	62,761	0	0	17,947	1,311,979	7,888	823,247	184,072	209,907
CHINA	0.76	0	0	74,932	7,820,842	0	0	349	36,413	0	0	74,583	7,784,429	671,071	745,654
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	12,817	1,337,776	0	0	0	0	0	0
COMOROS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
CONGO	0.01	4,231	171,842	986	102,906	0	0	0	0	4,231	171,842	986	102,906	23,685	28,902
COSTA RICA	0.01	23,234	343,686	986	102,906	300	0	0	0	22,334	343,686	986	102,906	38,499	61,819
COTE D'IVOIRE	0.02	2,694	196,881	1,972	205,812	0	0	0	0	2,694	196,881	1,972	205,812	34,714	39,380
CUBA	0.09	19,035	1,391,534	8,874	926,152	9,211	673,358	0	0	9,824	718,176	8,874	926,152	141,753	160,451
CYPRUS	0.02	0	0	1,972	205,812	0	0	0	0	0	0	1,972	205,812	17,742	19,714
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	34,909	859,212	4,930	514,529	25,462	168,641	0	0	9,447	690,571	4,930	514,529	103,888	118,266
DENMARK	0.64	0	0	63,100	6,585,972	0	0	63,100	6,585,972	0	0	0	0	0	0
DJIBOUTI	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
DOMINICA	0.01	1,142	83,500	986	102,906	0	0	0	0	1,142	83,500	986	102,906	16,069	18,197
DOMINICAN REPUBLIC	0.02	87,870	515,528	1,972	205,812	0	0	0	0	87,870	515,528	1,972	205,812	62,184	152,026
ECUADOR	0.03	18,892	515,528	2,958	308,717	0	0	0	0	18,892	515,528	2,958	308,717	71,056	92,908
EGYPT	0.07	0	0	6,902	720,341	0	0	0	0	0	0	6,902	720,341	62,098	69,000
EL SALVADOR	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	23,685	42,381
EQUATORIAL GUINEA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 31 May 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Ref. 11.60) $ Equiv.	TOTAL $ Equiv.
ETHIOPIA	0.01	2,172	158,839	986	102,906	1,175	85,923	0	0	997	72,916	986	102,906	15,157	17,140
FIJI	0.01	12,154	171,842	986	102,906	10,261	33,399	0	0	1,893	138,443	986	102,906	20,806	23,685
FINLAND	0.56	0	0	55,213	5,762,726	0	0	55,213	5,762,726	0	0	0	0	0	0
FRANCE	5.96	0	0	587,623	61,331,866	0	0	587,623	61,331,866	0	0	0	0	0	0
GABON	0.02	41,314	515,528	1,972	205,812	19,611	0	0	0	21,703	515,528	1,972	205,812	62,184	85,859
GAMBIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
GERMANY	8.87	0	0	874,533	91,277,458	0	0	874,533	91,277,458	0	0	0	0	0	0
GHANA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
GREECE	0.35	17,770	1,299,058	34,508	3,601,704	17,770	1,299,058	27,193	2,838,238	0	0	7,315	763,466	65,816	73,131
GRENADA	0.01	28,515	171,842	986	102,906	0	0	0	0	28,515	171,842	986	102,906	23,685	53,186
GUATEMALA	0.02	22,934	343,686	1,972	205,812	0	0	0	0	22,934	343,686	1,972	205,812	47,370	72,276
GUINEA	0.01	10,028	171,842	986	102,906	0	0	0	0	10,028	171,842	986	102,906	23,685	34,699
GUINEA-BISSAU	0.01	14,288	171,842	986	102,906	0	0	0	0	14,288	171,842	986	102,906	23,685	38,959
GUYANA	0.01	17,903	171,842	986	102,906	17,577	148,023	0	0	326	23,819	986	102,906	10,824	12,236
HAITI	0.01	24,555	171,842	986	102,906	0	0	0	0	24,555	171,842	986	102,906	23,685	49,226
HONDURAS	0.01	18,190	171,842	986	102,906	0	0	0	0	18,190	171,842	986	102,906	23,685	42,861
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	262	27,309	0	0	17,485	1,824,996	157,327	174,812
INDIA	0.36	44,738	3,270,515	35,494	3,704,609	44,738	3,270,515	287	29,931	0	0	35,207	3,674,678	316,783	351,990
INDONESIA	0.16	1,376	100,606	15,775	1,646,493	1,376	100,606	15,775	1,646,493	0	0	0	0	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	92,000	6,725,468	74,932	7,820,842	0	0	0	0	92,000	6,725,468	74,932	7,820,842	1,253,993	1,420,925
IRAQ	0.13	14,121	1,032,309	12,817	1,337,776	0	0	0	0	14,121	1,032,309	12,817	1,337,776	204,318	231,256
IRELAND	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
ISRAEL	0.23	17,662	1,291,187	22,677	2,366,834	17,430	1,274,250	0	0	232	16,937	22,677	2,366,834	205,497	228,406

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 31 May 1992					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE:11.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ITALY	4.26	6,578	480,891	420,013	43,837,877	6,578	480,891	420,013	43,837,877	0	0	0	0	0	0
JAMAICA	0.01	2,023	147,965	986	102,906	0	0	0	0	2,023	147,965	986	102,906	21,627	24,636
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	0	0	0	0	1,218,628	127,191,588	10,964,792	12,183,420
JORDAN	0.01	8,607	171,842	986	102,906	0	0	0	0	8,607	171,842	986	102,906	23,685	33,278
KENYA	0.01	1,611	117,768	986	102,906	0	0	0	0	1,611	117,768	986	102,906	19,023	21,620
KUWAIT	0.25	5	387	24,649	2,572,645	5	387	345	36,008	0	0	24,304	2,536,637	218,676	242,980
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
LEBANON	0.01	10,029	171,842	986	102,906	0	0	0	0	10,029	171,842	986	102,906	23,685	34,700
LESOTHO	0.01	1,175	85,921	986	102,906	1,175	85,921	986	102,906	0	0	0	0	0	0
LIBERIA	0.01	2,350	171,842	986	102,906	0	0	0	0	2,350	171,842	986	102,906	23,685	27,021
LIBYAN ARAB JAMAHIRIYA	0.24	56,672	4,142,861	23,663	2,469,740	478	34,963	0	0	56,194	4,107,898	23,663	2,469,740	567,038	646,895
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	0	0	0	0	5,916	617,435	53,227	59,143
MADAGASCAR	0.01	1,465	107,155	986	102,906	0	0	0	0	1,465	107,155	986	102,906	18,109	20,560
MALAWI	0.01	5	384	986	102,906	0	0	0	0	5	384	986	102,906	8,904	9,895
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	106,454	118,285
MALDIVES	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MALI	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
MALTA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
MAURITANIA	0.01	11,792	171,842	986	102,906	0	0	0	0	11,792	171,842	986	102,906	23,685	36,463
MAURITIUS	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MEXICO	0.87	0	0	85,777	8,952,806	0	0	25,082	2,617,868	0	0	60,695	6,334,938	546,115	606,810
MONGOLIA	0.01	1,175	85,921	986	102,906	0	0	0	0	1,175	85,921	986	102,906	16,278	18,439
MOROCCO	0.03	0	0	2,958	308,717	0	0	87	9,103	0	0	2,871	299,614	25,829	28,700

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 31 May 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(RoE 11.80) $ Equiv.	TOTAL $ Equiv.
MOZAMBIQUE	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	8,871	9,857
MYANMAR	0.01	0	0	986	102,906	0	0	99	10,294	0	0	887	92,612	7,984	8,871
NAMIBIA	0.01	0	0	986	102,906	0	0	8	868	0	0	978	102,048	8,797	9,775
NEPAL	0.01	9,540	171,842	986	102,906	0	0	0	0	9,540	171,842	986	102,906	23,685	34,211
NETHERLANDS	1.48	0	0	146,906	15,332,967	0	0	146,906	15,332,967	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,663	2,469,740	0	0	23,663	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
NIGER	0.01	17,710	171,842	986	102,906	0	0	0	0	17,710	171,842	986	102,906	23,685	42,381
NIGERIA	0.20	0	0	19,719	2,058,116	0	0	4,806	501,650	0	0	14,913	1,556,466	134,178	149,091
NORWAY	0.55	0	0	54,227	5,659,820	0	0	54,227	5,659,820	0	0	0	0	0	0
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.06	9,859	720,740	5,916	617,435	9,859	720,740	93	9,703	0	0	5,823	607,732	52,691	58,214
PANAMA	0.02	40,472	343,686	1,972	205,812	0	0	0	0	40,472	343,686	1,972	205,812	47,370	89,814
PAPUA NEW GUINEA	0.01	185	13,515	986	102,906	0	0	0	0	185	13,515	986	102,906	10,036	11,207
PARAGUAY	0.02	34,539	515,528	1,972	205,812	0	0	0	0	34,539	515,528	1,972	205,812	82,184	98,695
PERU	0.06	67,253	1,031,056	5,916	617,435	0	0	0	0	67,253	1,031,056	5,916	617,435	142,111	215,280
PHILIPPINES	0.07	17,738	1,296,700	6,902	720,341	6,601	482,575	0	0	11,137	814,125	6,902	720,341	132,281	150,320
POLAND	0.47	0	0	46,339	4,836,573	0	0	46,250	4,827,335	0	0	89	9,238	796	885
PORTUGAL	0.20	0	0	19,719	2,058,116	0	0	1,972	205,861	0	0	17,747	1,852,255	159,677	177,424
QATAR	0.06	9,943	726,801	4,930	514,529	4,066	297,195	0	0	5,877	429,606	4,930	514,529	81,391	92,198
REPUBLIC OF KOREA	0.68	0	0	67,044	6,997,595	0	0	0	0	0	0	67,044	6,997,595	603,241	670,285
ROMANIA	0.17	162,313	3,265,008	16,761	1,749,399	117,651	20	0	0	44,662	3,264,988	16,761	1,749,399	432,274	493,697
RUSSIAN FEDERATION	9.34	593,996	43,423,140	920,873	96,114,032	9,326	681,785	0	0	584,670	42,741,355	920,873	96,114,032	11,970,292	13,476,835
RWANDA	0.01	1,139	83,300	986	102,906	0	0	0	0	1,139	83,300	986	102,906	16,052	18,177

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992				Credits and Collections in 1992				Contributions Outstanding as at 31 May 1992					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.60)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
SAINT KITTS AND NEVIS	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	9,078	171,842	986	102,906	0	0	0	0	9,078	171,842	986	102,906	23,685	33,749
SAO TOME AND PRINCIPE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	698	72,825	0	0	92,967	9,703,227	836,485	929,452
SENEGAL	0.01	1,474	107,778	986	102,906	0	0	0	0	1,474	107,778	986	102,906	18,162	20,622
SEYCHELLES	0.01	12,991	171,842	986	102,906	0	0	0	0	12,991	171,842	986	102,906	23,685	37,662
SIERRA LEONE	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SOMALIA	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SPAIN	1.96	0	0	193,245	20,169,540	0	0	193,245	20,169,540	0	0	0	0	0	0
SRI LANKA	0.01	3,065	171,842	986	102,906	0	0	0	0	3,065	171,842	986	102,906	23,685	27,736
SUDAN	0.01	9,450	171,842	986	102,906	9,450	171,842	58	6,097	0	0	928	96,809	8,346	9,274
SURINAME	0.01	29,290	171,842	986	102,906	0	0	0	0	29,290	171,842	986	102,906	23,685	53,961
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	108,454	11,319,640	0	0	0	0	0	0
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	100,098	10,447,477	0	0	13,286	1,386,692	119,542	132,828
SYRIAN ARAB REPUBLIC	0.04	0	0	3,944	411,623	0	0	0	0	0	0	3,944	411,623	35,485	39,429
THAILAND	0.11	0	0	10,845	1,131,964	0	0	10,845	1,131,964	0	0	0	0	0	0
TOGO	0.01	201	14,665	986	102,906	172	12,531	0	0	29	2,134	986	102,906	9,055	10,070
TONGA	0.01	1,915	140,014	986	102,906	388	28,392	0	0	1,527	111,622	986	102,906	18,494	21,007
TRINIDAD AND TOBAGO	0.05	2,814	205,694	4,930	514,529	0	0	0	0	2,814	205,694	4,930	514,529	62,088	69,832
TUNISIA	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as at 1 January 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as at 31 May 1992 — Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rot. 11.60) $ Equiv.	TOTAL $ Equiv.
TURKEY	0.27	33,526	2,450,865	26,621	2,778,457	31,971	2,337,180	0	0	1,555	113,685	26,621	2,778,457	249,322	277,498
UGANDA	0.01	0	0	986	102,906	0	0	115	12,006	0	0	871	90,900	7,836	8,707
UKRAINE	1.17	74,523	5,447,949	115,356	12,039,980	1,196	87,409	0	0	73,327	5,360,540	115,356	12,039,980	1,500,045	1,688,728
UNITED ARAB EMIRATES	0.21	217,252	3,265,008	20,705	2,161,022	0	0	0	0	217,252	3,265,008	20,705	2,161,022	467,761	705,715
UNITED KINGDOM	4.98	0	0	491,001	51,247,098	0	0	490,725	51,218,293	0	0	276	28,803	2,483	2,759
UNITED REPUBLIC OF TANZANIA	0.01	1,345	98,339	986	102,906	0	0	0	0	1,345	98,339	986	102,906	17,349	19,680
UNITED STATES OF AMERICA	25.00	1,876,739	137,195,914	2,464,862	257,264,539	0	0	0	0	1,876,739	137,195,914	2,464,862	257,264,539	34,005,212	38,346,813
URUGUAY	0.04	4,723	345,293	3,944	411,623	22	1,608	0	0	4,701	343,685	3,944	411,623	65,113	73,758
VANUATU	0.01	2,005	146,584	986	102,906	0	0	0	0	2,005	146,584	986	102,906	21,508	24,499
VENEZUELA	0.49	0	0	48,311	5,042,385	0	0	898	93,772	0	0	47,413	4,948,613	426,605	474,018
VIET NAM	0.01	0	0	986	102,906	0	0	131	13,675	0	0	855	89,231	7,692	8,547
YEMEN	0.01	32,288	343,684	986	102,906	900	0	0	0	31,388	343,684	986	102,906	38,499	70,873
YUGOSLAVIA	0.42	105,397	7,704,846	41,410	4,322,044	598	43,704	0	0	104,799	7,661,142	41,410	4,322,044	1,033,033	1,179,247
ZAIRE	0.01	3,395	171,842	986	102,906	0	0	0	0	3,395	171,842	986	102,906	23,685	28,066
ZAMBIA	0.01	1,823	133,266	986	102,906	0	0	0	0	1,823	133,266	986	102,906	20,359	23,168
ZIMBABWE	0.01	0	0	986	102,906	0	0	87	9,103	0	0	899	93,803	8,086	8,985
TOTAL (154 States)	100.00	79,512	0	0	0	0	0	0	0	79,512	0	0	0	0	79,512
		101,154	0	0	0	503	0	0	0	100,651	0	0	0	0	100,651
		476,505	0	0	0	32,418	0	0	0	444,087	0	0	0	0	444,087
		1,227,626	0	0	0	232,988	0	0	0	994,638	0	0	0	0	994,638
		482,854	35,299,044	0	0	31,637	2,312,899	0	0	451,217	32,986,145	0	0	2,843,633	3,294,850
		3,329,867	243,425,877	0	0	147,921	10,813,694	0	0	3,181,946	232,612,183	0	0	20,052,774	23,234,720
		0	0	9,859,460	1029058172	0	0	3,958,117	413,119,874	0	0	5,901,343	615,938,298	53,098,112	58,999,455
		5,697,518	278,724,921	9,859,460	1029058172	445,467	13,126,593	3,958,117	413,119,874	5,252,051	265,598,328	5,901,343	615,938,298	75,994,519	87,147,913

1 Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As at 31 May 1992)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	13,500	900	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	60,300	-9,900	0
AUSTRALIA	1.50	135,000	0	135,000	0
AUSTRIA	0.74	66,600	67,500	-900	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	1,800	900	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	30,600	-2,700	0
BELGIUM	1.05	94,500	107,100	-12,600	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	132,300	2,000	7,900
BULGARIA	0.13	11,700	13,500	-1,800	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	281,700	-3,600	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	72,000	-3,600	0
COLOMBIA	0.13	11,700	12,600	-900	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	1,800	-900	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	60,300	-10,800	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	63,000	-5,400	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	46,800	3,600	0
FRANCE	5.96	536,400	569,700	-33,300	0
GABON	0.02	1,800	2,700	-900	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	853,200	-54,900	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	36,900	-5,400	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	18,900	-2,700	0
INDIA	0.36	32,400	34,200	-1,800	0
INDONESIA	0.16	14,400	13,500	900	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	63,000	0	5,400
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	18,900	1,800	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	363,600	19,800	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,036,800	0	75,600
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	26,100	-3,600	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	25,200	-3,600	0
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	9,900	0	900
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	85,500	-7,200	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	3,600	-900	0
MOZAMBIQUE	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	150,300	-16,200	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	50,400	-900	0
OMAN	0.03	2,700	1,800	900	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	8,100	-1,800	0
POLAND	0.47	42,300	51,300	-9,000	0
PORTUGAL	0.20	18,000	16,200	1,800	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	17,100	-1,800	0
RUSSIAN FEDERATION	9.34	840,600	910,800	-70,200	0
RWANDA	0.01	900	900	0	0
SAINT KITTS AND NEVIS	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	92,700	-7,200	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	0	0	900
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	178,200	-1,800	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	110,700	-11,700	0
SWITZERLAND	1.15	103,500	98,100	5,400	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,000	900	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	28,800	-4,500	0
UGANDA	0.01	900	900	0	0
UKRAINE	1.17	105,300	114,300	-9,000	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1991	Collections in 1992	Amount outstanding to date
			(in US dollars)		
UNITED ARAB EMIRATES	0.21	18,900	17,100	0	1,800
UNITED KINGDOM	4.98	448,200	442,800	5,400	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	52,200	-8,100	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	1,800	-900	0
YUGOSLAVIA	0.42	37,800	42,300	-4,500	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	1,800	-900	0
Sub-total (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-136,600**	**147,700**
T O T A L (154 States)	**100.00**	**9,000,000**	**8,988,900**	**-136,600**	**147,700**

1. Lithuania became a new Member State in 1991 but has not yet been assigned an assessment rate.

Annex III

CASH FLOW ANALYSIS FOR 1992, AS AT 31 MAY 1992

General Fund and Working Capital Fund

(in millions of United States dollars) a/

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	9.6	7.4	12.7	13.7	6.4	12.5	6.0	(2.8)	4.9	1.7	(4.7)	12.1
Revaluation c/	0.2	(0.2)	(0.5)	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	9.8	7.2	12.2	13.7	6.4	12.6	6.0	(2.8)	4.9	1.7	(4.7)	12.1
Contribution income d/												
1988-1989	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1990-1991	0.5	0.5	0.0	0.2	0.1	0.2	0.2	3.3	0.2	0.2	10.0	0.2
1992-1993	3.9	12.7	11.3	0.7	11.5	0.3	0.1	12.5	3.3	0.1	13.5	1.2
Budgeted income e/	0.4	1.2	0.3	0.3	0.5	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.2	0.4	0.0	0.8	0.6	2.2	2.2	2.2	2.2	2.2	2.2	2.2
Income CM,GK,TE	0.0	0.0	0.1	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund (due from other funds) h/	1.1	0.0	0.0	0.0	0.0	1.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	6.1	15.3	11.8	2.0	12.9	3.8	2.6	18.1	5.8	2.6	25.8	3.7
Budgeted disbursements												
Prior biennium	(1.6)	(1.6)	(1.0)	0.0	(0.4)	(1.4)	(1.4)	(1.4)	0.0	0.0	0.0	0.0
Current biennium	(5.2)	(5.3)	(6.5)	(5.8)	(5.1)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)	(7.3)
Other disbursements i/												
Cost reimbursements	(1.1)	(1.1)	(1.2)	(1.2)	(0.9)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)	(1.7)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK,TE	0.0	0.0	(0.2)	(0.2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund j/	(0.6)	(1.8)	(0.9)	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	(0.5)	(1.8)	(0.4)	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(8.5)	(9.8)	(10.3)	(9.3)	(6.8)	(10.4)	(11.4)	(10.4)	(9.0)	(9.0)	(9.0)	(9.0)
Closing cash k/	7.4	12.7	13.7	6.4	12.5	6.0	(2.8)	4.9	1.7	(4.7)	12.1	6.8
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(0.5)
Net closing cash m/	7.4	12.7	13.7	6.4	12.5	6.0	(2.8)	4.9	1.7	(4.7)	12.1	6.3
Unliquidated obligations at 31/12/92 (anticipated)												(9.0)
Surplus/(deficit) at 31/12/92												(2.7)

Notes for cash flow analysis

a/ Based on exchange rate of US$ 1 = AS 11.40 for the period June to December 1992.

b/ Opening Cash - Shows actual cash available for January - June 1992 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available for the remainder of 1992.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Divided into bienniums; Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM, GK and TE.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable; includes movement in VAT accounts.

h/ Interfund - Reimbursement from other funds for expenditures incurred on their behalf in previous month.

i/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM, GK and TE disbursements and the United Nations loan.

j/ Interfund - Net amount paid out of regular budget funds for expenditures incurred on behalf of other funds.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM and GK.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasibility Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
TE	Account code: tax equalization
UNOV	United Nations Office at Vienna
VAT	Value added tax
WC	Account code: Working capital
XP	Account code: regular programme for technical cooperation

Annex IV

CURRENT ALLOCATION OF POSTS IN REGULAR AND OPERATIONAL BUDGETS
AS AT 31 MAY 1992

	Department	Regular budget				Operational budget			
		Professional		General Service		Professional		General Service	
		Allocation	Occupancy	Allocation	Occupancy	Allocation	Occupancy	Allocation	Occupancy
200	General Management	17	16	16	17	4	2	4	2
300	Programme and Project Development	98	90	93	92	36	33	44	41
400	Industrial Promotion, Consultations and Technology	54	49	36	36	8	8	19	19
500	Industrial Operations	120	106	83	82	27	18	104	98.5
700	External Relations, Public Information, Languages and Documentation Services a/	71	55	106	103.5				
800	Administration a/	46	35	240	241.5 b/	18	17	73	72.5
TOTAL UNIDO		406	351	574	572	93	78	244	233

a/ Includes cost-shared posts in the regular budget for joint and common services (including Buildings Management) operated by UNIDO.

b/ Includes two General Service-level staff occupying Professional-level posts.